

WASHINGTON NOTES

Over-Capitalization of Our Industries
An Issue as Big as the
Tariff.

BY CLYDE H. TAVENNER
Member of Congress.

(Special to The Herald.)

Washington, April 22.—A five hundred million dollar slash in the cost of living! That is what the democratic leaders of the House believe the income tax, when it becomes law, will do for the American people.

A saving of \$5.00 per year for every man, woman and child in the United States—\$25.00 for the head of every family. The relief promised by the democratic party for the terrible pressure of the costs of the necessities of life seems to be at hand.

The experts who have drawn the income tax provision of the Underwood tariff bill believe that their \$500,000,000 estimate is, if anything, too conservative. The saving to the public over the counters of grocery, meat and clothing stores is more likely to amount to \$600,000,000; it may reach \$700,000,000.

The estimate is reached in this way: From British income tax experience tables, the experts figure that the annual revenue to be derived from income taxation under the pending law will be from \$80,000,000 to \$100,000,000 per year. In revising the tariff downward, the Ways and Means committee has taken cognizance of this probable revenue and has lopped off tariff duties which under the present Payne-Aldrich law bring in a revenue of \$80,000,000 to \$100,000,000. Thus the income tax saves the people from paying this enormous sum in duties.

But every dollar saved in tariff amounts to five or six dollars in the final retail prices paid by the consumer. This is because the many middlemen who handle an article from the stage of raw material to that of finished product each assesses as profit a certain percentage of the value of the commodity he handles. But in assessing this profit he includes the tariff in the value of the commodity. Thus the people pay not only the tariff but also pay profits on the tariff. Every dollar of increased price for the raw material assessed by the tariff before it reaches the consumer.

Representative Cordell Hull, of Tennessee, the member of the Ways and Means Committee who drew the income tax provision, prophetically sees the day when all government revenue will be derived from just two forms of direct taxation—the income tax and the inheritance tax.

"The rates in the pending bill are but tentative," he said. "They can and will be changed by succeeding congresses."

"The measure is designed to fit in with the budget system of estimating government expenses. The day will come when government expenses will be appropriated for in an annual budget bill. On the basis of this the amount of revenue needed by the government for the succeeding year will be estimated. In order to raise just the revenue needed, congress will set the income tax rates to fit the case. There will be no customs tariff at all. There will be, however, an inheritance tax which will remove some of the taxation on incomes."

At the Mexican Border

Fred H. Gilbert received a letter the first of the week from his brother, L. A. Gilbert, who is a soldier in the 18th Infantry, saying that they had received sealed orders to move to San Antonio, which is a connecting point and reserve supply station. The soldiers think the move means there will be something doing in regard to the Mexican situation before many moons. It is rumored among them that they will be ordered into the interior of Mexico immediately after the election in that country, which will take place in July. Of course, there is nothing official in these rumors, but the soldiers are supposed to be in a better position to guess what will be done than others who have no positive information.

REAL ESTATE TRANSFERS

Reported by J. D. Emerick, Bonded Abstractor.

C. M. Cox, sheriff, to Enoch Boyer, SW $\frac{1}{4}$ 18-24-47, sheriff's deed
Ignatius W. Herman to Caroline Herman, Lot 18, block 15, Alliance, and S $\frac{1}{2}$ of NE $\frac{1}{4}$ and lots 1 and 2, sec. 2-24-48
Lincoln Land Co. to C. W. Gillin and A. S. Gillin, NE $\frac{1}{4}$ and N $\frac{1}{2}$ of SE $\frac{1}{4}$ sec. 24-26-49
Bessie Kennedy to George L. Taylor, NW $\frac{1}{4}$ sec. 18-25-50
Frank J. Hopkins to Elizabeth Alley, NW $\frac{1}{4}$ sec. 15-28-48
United States to Albert P. Smith, NW $\frac{1}{4}$ sec. 24-24-50, Patent
United States to Charles L. Hall, Lot 4 and SE $\frac{1}{4}$ of SW $\frac{1}{4}$ sec. 7-25-52
Patent
Willard M. Evans to Jennie C. Robinson, NW $\frac{1}{4}$ of SW $\frac{1}{4}$ of sec. 14-28-51
Benjamin E. Johnson to Edward C. Witham, lots 1, 2, 3, 4 and SE $\frac{1}{4}$ of NW $\frac{1}{4}$ and E $\frac{1}{2}$ of SW $\frac{1}{4}$, all sec. 18-26-52
6500
United States to Moses Bass, SW $\frac{1}{4}$ of sec. 2-25-52
Patent
United States to George H. Clayton, NE $\frac{1}{4}$ sec. 10-26-52, Patent
United States to Moses Bass, NE $\frac{1}{4}$ sec. 2-26-52
Patent
United States to Samuel H. Wright, SW $\frac{1}{4}$ NE $\frac{1}{4}$, NW $\frac{1}{4}$ SE $\frac{1}{4}$ and E $\frac{1}{2}$ SE $\frac{1}{4}$ sec. 8-25-52
Patent
United States to William A. Randall, S $\frac{1}{2}$ NE $\frac{1}{4}$ and lots 1 and 2, sec. 2-26-52
Patent
United States to John S. Clayton, SW $\frac{1}{4}$ sec. 20-25-52
Patent

Greater Farm Efficiency

Concrete a Profit Maker

By PROF. C. A. COCK, Wisconsin College of Agriculture

The watchword of the present seems to be conservation. This apparently may be applied to all lines of work. Not only is this true in the commercial world, but it will hold true in rural pursuits. The farmer is exerting every effort in obtaining more efficiency from his activities and to do this he is gathering about him every kind of modern machine or convenience that is obtainable.

Concrete on the farm is becoming an important factor and with the advent of this new medium of construction, feeding floors, troughs, racks, fence posts, silos, farm buildings and many useful necessities are being added to the farm equipment. Many of these useful things may be constructed by the farmer himself or his regular help. All that is necessary is a working knowledge of concrete and its reinforcements. In the construction of large buildings a knowledge of the reinforcement of beams and girders is required and such construction should be submitted to an architect or a bridge engineer who is acquainted with these problems.

Materials used in the construction of concrete work are usually proportioned 1-2-4 or 1-2 $\frac{1}{2}$ -5, 1-2-6, 1-4-8, depending upon their character. That is, 1 part cement, 2 $\frac{1}{2}$ parts sand and 5

parts crushed stone or gravel are used in the 1-2 $\frac{1}{2}$ -5. The mixture selected will depend upon the nature of the work in which it is used.

Table No. I shows the materials necessary for one cubic yard of concrete. In order to determine the amount of cement necessary for any amount of concrete, estimate the number of cubic yards and multiply that number by the figure in the table opposite, "Bbls. cement per cubic yard of concrete," and under "mixture to be used." The amount of sand and of stone is determined in the same way.

Batch mixing, as indicated by the name, is an intermittent process and is the one most used in silo construction. Under certain conditions the continuous mixing process may be employed. Continuous mixing is done by machinery, the materials being fed into the machine without interruption during the mixing process, which may continue for four or five hours. Batch mixing may be done by machinery if it seems more desirable. Simple mechanical mixers have been very successfully constructed from an ordinary kerosene barrel.

Water should be added until a sloppy mixture is obtained. This will permit the material to be readily poured. The concrete should be prepared upon a water-tight mixing platform, usually about 10x12 feet. In placing the materials upon this platform, some method should be used to get the proper proportions; that is, if a 1-2-4 mixture is used, some simple measure for the materials should be employed whereby this may be easily determined. Weighing is accurate, but somewhat

heavy parts will be separated from the lighter and forced to the bottom of the mass. Good concrete is only obtained when the stones and gravel remain in contact with the mortar.

It is not hard to make the forms for concrete tanks. In fact most any one can invent a form of his own. The amount of stock to be watered at the tank must be taken into consideration when the size is planned. If a rectangular tank is to be used, the proper dimensions can be determined by consulting Table II.

It often happens that around a stock tank there is a mud hole. This can be easily avoided by making a cement platform around the tank extending out six feet on all sides.

In making the forms for the tank, the outside measurements of the inside forms should be one inch greater in both directions than the outside dimensions of the tank. This is necessary to avoid the possibility of any part of the tank being supported by the floor proper. The outer edge of the floor should be one inch lower than the edge surrounding the space to be occupied by the tank. This provides drainage for water that is spilled to be occupied by the tank.

The bill of materials shown above is for a tank ten feet long and six feet wide. The price of such a tank can be easily computed by a local dealer.

TABLE I. MATERIALS FOR ONE CUBIC YARD CONCRETE.

Mixture	1-2-4		1-2 $\frac{1}{2}$ -5		1-2-6		1-4-8	
	Bbls. cement per cu. yd. of concrete	Cu. yds. sand per cu. yd. of concrete	Bbls. cement per cu. yd. of concrete	Cu. yds. sand per cu. yd. of concrete	Bbls. cement per cu. yd. of concrete	Cu. yds. sand per cu. yd. of concrete	Bbls. cement per cu. yd. of concrete	Cu. yds. sand per cu. yd. of concrete
1-2-4	1.3	.42	1.07	.44	1.00	.33	1.3	.84
1-2 $\frac{1}{2}$ -5	.84	.88	1.00	1.00	1.00	1.00	1.00	1.00

TABLE II. DIMENSIONS FOR RECTANGULAR TANK.

Capacity in Barrels	Dimensions				Sacks of Cement	Materials	
	A	B	C	D		Cu. ft. Sand	Cu. ft. Gravel
56	16	8	2.8	2.2	6	4	9
48	16	7	2.8	2.2	6	4	9
40	16	6	2.8	2.2	6	4	9
41 $\frac{1}{2}$	14	7	2.8	2.2	6	4	9
35	14	6	2.8	2.2	6	4	9
28	14	5	2.8	2.2	6	4	9
25	12	6	2.7	2.2	5	3	8
25	12	5	2.7	2.2	5	3	8
19 $\frac{1}{2}$	12	4	2.7	2.2	5	3	8
21	10	6	2.7	2.2	5	3	8
16	10	4	2.7	2.2	5	3	8
13 $\frac{1}{2}$	10	3	2.7	2.2	5	3	8
13 $\frac{1}{2}$	8	4	2.6	2.2	4	2	7
9 $\frac{1}{2}$	8	3	2.6	2.2	4	2	7
7	6	3	2.6	2.2	4	2	7
6 $\frac{1}{2}$	6	2 $\frac{1}{2}$	2.6	2.2	4	2	7

BILL OF LUMBER FOR 16 FT. X 6 FT. TANK.

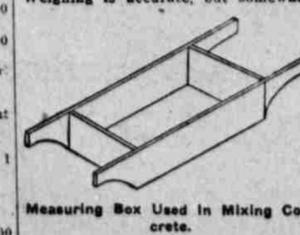
Size	No.	Length	Purpose
2 in. x 4 in.	4	2 ft. 0 in.	Stakes.
2 in. x 4 in.	12	2 ft. 8 in.	Outside stiffeners.
2 in. x 4 in.	4	16 ft. 0 in.	Outside forms (sides).
2 in. x 4 in.	4	6 ft. 6 in.	Outside forms (ends).
2 in. x 4 in.	4	15 ft. 4 in.	Outside forms (sides).
2 in. x 4 in.	4	5 ft. 2 in.	Outside forms (ends).
2 in. x 4 in.	4	2 ft. 2 in.	Inside stiffeners.
2 in. x 4 in.	6	2 ft. 6 in.	Inside corner and corner stiffeners.
2 in. x 4 in.	3	4 ft. 10 in.	Center braces.
2 in. x 4 in.	3	6 ft. 6 in.	Form supports.
2 in. x 6 in.	8	5 ft. 7 in.	Side braces.
2 in. x 6 in.	8	16 ft. 0 in.	Outside forms (sides).
2 in. x 6 in.	3	6 ft. 6 in.	Outside forms (ends).
2 ft. x 6 in.	6	15 ft. 4 in.	
2 ft. x 6 in.	6	5 ft. 2 in.	

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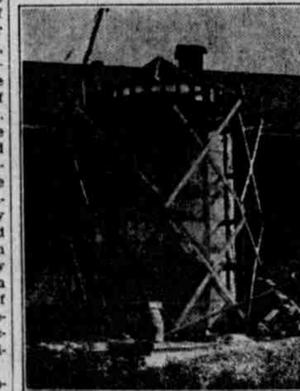
Water should be added until a sloppy mixture is obtained. This will permit the material to be readily poured. The concrete should be prepared upon a water-tight mixing platform, usually about 10x12 feet. In placing the materials upon this platform, some method should be used to get the proper proportions; that is, if a 1-2-4 mixture is used, some simple measure for the materials should be employed whereby this may be easily determined. Weighing is accurate, but somewhat



slow. Using a wheelbarrow of known capacity, or counting the shovelfuls is the most common practice and is considered a fairly accurate method. The bottomless box shown in the figure is the best means for this determination. The sand and gravel should be clean. The following test may be used to determine if the sand is clean: Fill a glass fruit jar one-quarter full of the sand and add clean water until the jar is three-quarters full. Shake well, and

ment is first wet, without being placed.

In placing concrete, the most important thing to be observed is the manner of handling. The materials must not be separated when poured into the forms. Pouring from a considerable height should not be practiced, as the



Silo Made of Concrete.

heavy parts will be separated from the lighter and forced to the bottom of the mass. Good concrete is only obtained when the stones and gravel remain in contact with the mortar.

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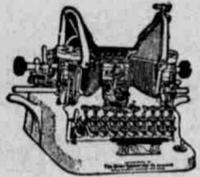
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